DOCUMENT RESUME

ED 298 612 EA 020 244

TITLE	Local School Finance in North Carolina. A Yardstick for Measuring Local Support of Our Schools.
INSTITUTION	Public School Forum of North Carolina, Raleigh.
PUB DATE	87
NOTE	38p.
AVAILABLE FROM	Publications, Public School Forum of North Carolina, 117 Glenwood Avenue, Raleigh, NC 27603 ($5.00; quantity discounts).
PUB TYPE	Reports - Research/Technical (143) -- Statistical Data (110)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	*Community Support; *Cost Indexes; *Educational Finance; Elementary Secondary Education; Financial Support; Public Schools; *School Support; School Taxes; Tax Rates
IDENTIFIERS	Impact Aid; *North Carolina

ABSTRACT

This document presents the results of a Forum study of local financial support of schools. The primary objective was to devise a yardstick to measure the local effort in a way useful to both citizens and policymakers. Data on property wealth for each of the 140 local school systems in North Carolina were developed. School systems making the greatest effort to finance the school system placed higher on the overall ranking. Reports provided data on total valuation by county, latest year of revaluation, countywide tax rates, and tax rates for supplemental school taxes. The Department of Public Instruction provided information on federal impact aid grants. The following five tables describe the data used in developing the rankings: (1) Overall Ranking of Local Effort To Finance Schools; (2) Ranking of Five-Year School Funding Effort as a Percentage of Income-Adjusted Local Revenue Based on State Average of County-Wide And Supplemental Tax Rate; (3) Summary of State Property Tax Rates and Valuations And Revenue Per Child; (4) Ranking of Adjusted Property Valuation per Child; and (5) Ranking by Effective Tax Rates. What resulted is an overall ranking that combines three measures: relative effort, actual effort, and ability to pay. (SI)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED298612

EA 020 244

Local School Finance In North Carolina

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☒ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL IN MICROFICHE ONLY HAS BEEN GRANTED BY

John N. Dorman

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

A Yardstick for Measuring Local Support of Our Schools

the FORUM

Local School Finance In North Carolina

A Yardstick for Measuring
Local Support of Our Schools

the FORUM

Local School Finance in North Carolina

Introduction

In childhood games, making an honest effort is what counts. It isn't whether youngsters win or lose on the playground that's important, it's how they play the game.

Not until later, when children grow into adults, do the rules and the playing field change. It takes more to win in the "game of life" than just playing hard.

It takes being able to read and write. It takes learning to think for a living. It means giving children an education that will prepare them for living in the 21st century.

So it is today in school finance. Making an honest effort still counts--even talented players won't win without it—but there is no substitute for doing well.

Good intentions won't pay the light bill.

Unfortunately, that is the dilemma facing far too many communities in North Carolina today. They have the will and the commitment to provide a quality education for their children. What they lack are the resources.

As the cost of educating children goes up each year, the importance of local funding increases. Last year, for example, North Carolina counties contributed over $700 million to running the public schools—about a fourth of the total cost. This year, they will spend even more.

But the ability to provide the quality education North Carolina's children deserve is not distributed evenly across the State. The county with the highest property wealth per child has six times the ability of the poorest community to support its schools. Income per person in the wealthiest counties is twice as great as in the poorest.

None of this would matter, of course, if local funding of schools were not important. But it is.

Although the State has sharply increased its share of education funding in recent years, local funds remain critical. They pay the light bills and build a new wing on an elementary school. They buy the extra library books and pay teacher salary supplements.

Local funds spell the difference between substandard schools and adequate schools, between merely adequate schools and good ones.

Public Schools, Public Debate

As long as public schools have existed, reasonable people have debated how to pay for them. At the local level, this debate has centered on questions like these:

- How much money do the schools really need?
- Are taxes too high, or not high enough?
- Are teacher salaries adequate? Will higher local supplements attract better teachers?
- If a new high school is needed, is a bond issue the answer, or a tax increase?

Finding solutions is seldom easy. County commissioners and school board members must weigh a multitude of viewpoints before answers to these questions can be found.

Missing from the debate, however, is information that could prove useful—information about property taxes, income, and local effort across the State that might help find some of the answers.

Last year alone, total county revenue from the property tax surpassed the $1 billion mark, making it the largest source of local revenue for schools. Over the years, however, the property tax has proven remarkably resistant to devising useful measures of effort. As a result, no yardstick of local effort exists.

The following pages present the results of a Forum study of local school finance. The primary objective of the study was to devise a yardstick of local effort that would be useful to both citizens and policy makers.

What resulted is an Overall Ranking which combines three measures: Relative Effort, Actual Effort, and Ability to Pay. Overall Rankings are shown in Table 1.

Relative Effort is a measure of county appropriations for schools per student over the last five years compared with the resources that would have been available if they had taxed at the state average tax rate.

Actual Effort is a five-year average of county appropriations and supplemental taxes for current expenses, capital outlay, and debt service divided by the number of students in the school unit. This measure reflects the actual dollar effort of communities to fund schools without taking into account property wealth.

Ability to Pay is a measure of assessed valuation per student, adjusted to reflect current market prices and other factors such as supplemental taxes and federal aid.

In compiling an Overall Ranking of local effort, the Public School Forum has not addressed the issue of adequacy of resources provided locally. Each community is different and has different needs and abilities to furnish resources.

Thus, a school system with high Ability to Pay might, with relative ease, find the money needed to offer a quality school program. In that case, a low Relative Effort ranking is not necessarily evidence of low community support for schools. Just as clearly, some school systems might have made a strong effort to fund schools and rank very high in Relative Effort, yet be unable to provide adequate resources due to a weak tax base.

Findings

These are the facts: Local spending for education varies widely across the State, from a few hundred dollars in some school districts to well over a thousand dollars in others.

Beyond that, however, there is little agreement about the meaning of those differences or why they exist.

Some critics of the current system of education funding argue that local spending varies too much. As a result, they charge, the quality of a child's education depends largely on where that child lives.

Others, comparing North Carolina to states like Texas and California, claim that differences are not that great. Increased State spending, they contend, has narrowed the gap in school programs that result from local funding.

As is often the case, there is no absolutely right or wrong viewpoint. In fact, the reality of local funding probably lies somewhere between those opposing views.

The findings of this study suggest that differences in local education funding exist for two reasons:

- Disparities in property wealth per child.
- Differences in local effort and effective tax rates.

The findings also suggest that communities with low property wealth often make a much greater effort to fund schools than communities with high property wealth.

It is no surprise that a community with high property wealth is able to support schools with a lower tax effort than one that is low in property wealth. Dare County, for example, has the State's highest property wealth per child and can generate six times more revenue at the same tax rate than Vance County, which has the lowest.

Communities that ranked low in property wealth generally made a greater effort to fund schools than communities that ranked high in property wealth. Table 1 at the end of this report is an Overall Ranking of the 140 school systems based on Relative Effort, Ability to Pay, and Actual Effort. The figure below is a comparison of the average rankings of Relative Effort and Ability to Pay for the ten highest ranked and ten lowest ranked school systems in the Overall Ranking.

Perhaps even more surprising, however, is the capacity of the 40th ranked school system in Ability to Pay to generate 45.6 percent more revenue than the 101st ranked system at a comparable tax rate. Thus, even school systems much nearer (but still below) the middle in property wealth find it difficult to match those above the top—despite making a much greater effort.

Another way of looking at this phenomenon is to assign the 140 school systems to quartiles based on Table 1. (Thus, school systems ranked 1 through 35 comprise the 1st quartile, those ranked 36 through 70 the 2nd quartile, 71 to 105 the 3rd, and 106 to 140 the 4th.)

As expected, school systems making the greatest effort place higher on the Overall Ranking. Unexpectedly, however, the 4th quartile had the lowest spending per child—despite having the highest property wealth per student.

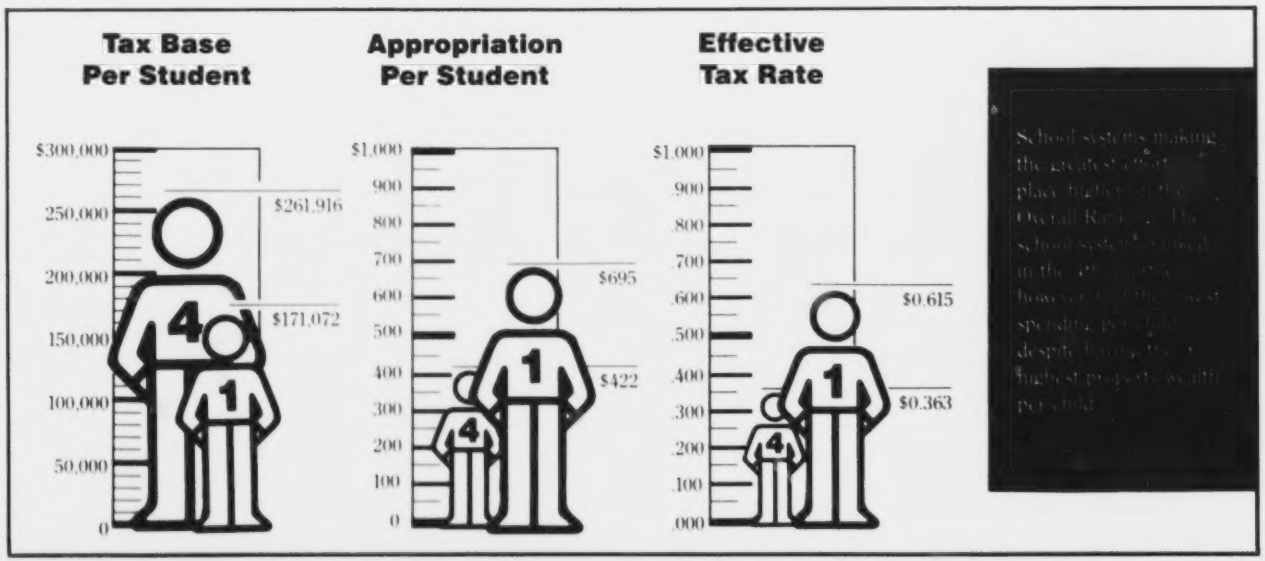
Two conclusions may be drawn from this.

First, many communities with below-average property wealth have attempted to compensate for their lack of wealth with above-average effort. Thus, school systems

Overall Ranking Among 140 School Systems	Avg. Ranking* of Relative Effort	Avg. Ranking* of Ability to Pay
10 Highest	6.8	99.2
10 Lowest	135.3	15.5

* A rank of 1 equals highest effort or ability to pay; a rank of 140 equals the lowest effort or ability.

Local Effort Ranking Quartile	Tax Base Per Student	Enrollment (ADM) Per School Unit	Appropriation Per Student	Effective Tax Rate
1st	$171,072	6,133	$695	$0.615
2nd	$206,560	9,554	$617	$0.513
3rd	$210,619	10,179	$528	$0.493
4th	$261,916	4,856	$422	$0.363
State Average	$209,570	7,681	$572	$0.489



in the 1st quartile had the highest effective tax rate.

On the other hand, some wealthier school systems appear to have made below-average efforts, despite per student property wealth well above the State average.

It is important to keep in mind that other demands on county resources might have limited their ability to provide local funding for schools during the years covered. These demands include the need to build roads and sewage and water treatment plants, to find new alternatives to landfills, to meet growing needs for police and fire protection, and to expand health and other programs for the poor.

At the same time, county governments have had to cope with rising bond rates, the disappearance of federal revenue sharing, economic hard times and, in some commmunities, unrelenting high unemployment rates.

Finally, the revaluation process itself may have had something to do with the results. Sixteen of the 35 school systems in the 1st quartile were revalued in either 1984 or 1985, while seventeen of the 35 school systems in the 4th quartile were revalued in either 1978 or 1979. More frequent revaluations might result in less variation in effective tax rates.

Yet, wide disparities in local funding and ability to pay suggest the need to answer other questions not covered in this report:

- To what extent do disparities affect the quality of school programs?
- And what, if anything, can be done to address them?

The question of need and the adequacy of State and local resources must eventually be addressed. More needs to be known, for instance, about the relationship between quality school programs in rural areas and the availability of local resources.

The need for this information is more acute because a new law enacted by the 1987 General Assembly calls for a Critical School Facility Needs Fund using ability to pay as a distribution factor.

As policy makers wrestle with these and other issues, the need for a reliable measure of local effort will grow.

Methodology

Any study of this complexity must necessarily rest on a number of assumptions —for example, that personal income is an important determinant of local tax effort. Moreover, the findings will only be as reliable as the data that is used to produce them. Thus, every effort has been made to insure that the data accurately reflect what is being measured.

While no one seriously debates the importance of local funding, for many years there has been little but debate over the best approach for measuring property tax effort. Even though the property tax is the primary means of securing local resources, it has proven remarkably resistant to most attempts to devise a useful measure of effort.

In North Carolina, most residential and commercial property is revalued once every eight years. Thus, a county that underwent revaluation in 1980 would not repeat the process until 1988. Of course, the longer it has been since a county has undergone revaluation, the more likely it is that the market value of property in that county exceeds its assessed valuation.

Thus, what is needed is a yardstick for gauging the local effort that makes use of:

1. A reasonable estimate of the market value of taxable property in all 100 counties at a single point in time.
2. Total local effort to finance public education, including supplemental school taxes and school construction.

Before 1984, the difficulty of estimating the market value of assessed property valuations was a major stumbling block. Information needed to develop a yardstick of local effort simply didn't exist. And the reason it didn't exist was the way that property taxes are administered.

Although local resources provide critical support for education, relatively little was known about the effect of local effort and property wealth on the quality of schools in North Carolina. The most that could be said was that communities with high property wealth tended to spend more on public education per child than communities with low property wealth. More information than this was unavailable for two reasons:

- First, there was no widely accepted definition of what constituted a sound, basic educational program. The school program in one county might seem better than the program in another county, but except for expenditures per child—not an ideal measure of quality—there wasn't much basis for making comparisons. Until recently, for instance, the State accreditation program was voluntary.
- Second, no comparable measures of local effort and local ability to pay existed. Since the property tax is the main source of local school revenue, the eight-year property revaluation cycle made it impossible to fairly compare property wealth or local effort.

Two developments over the past three years promise to clarify the situation.

In 1985, the General Assembly enacted legislation that authorized the State Board of Education to develop and adopt a Basic Education Program. The State Board adopted the Basic Education Program in 1985, and it has become an accepted standard for comparing resources and instructional programs. In fact, levels of resources falling below those called for in the Basic Education Program are now widely considered to be inadequate.

Unrelated to the development of the Basic Education Program, the Department of Revenue in 1984 completed its first statewide sales/assessment ratio study comparing the market value of recently sold property with its assessed value. Using the ratio of assessed value to market value, the Department of Revenue derived an adjusted property tax for each county.

An example of how this was done is shown in the figure on the facing page.

In this example, the market value of the house in County X of $100,000 is twice its assessed value of $50,000—making its effective tax rate $0.33 per $100 of assessed value. The house in County Y was revalued in 1985 and is assessed at 90 percent of its market value, giving it an effective tax rate of $0.45.

In other words, although County X apparently has a higher property tax rate, County Y's effective tax rate is $0.12 higher.

In general, the more time that has elapsed since property has been revalued, the greater the difference between its assessed value and its market value. Since communities undergoing rapid growth have more people competing for less available land, they tend

to have rapid increases in land values. As the need to provide services to new residents grows, local officials must either revalue property more frequently to keep pace with market conditions, or raise taxes.

Since the property tax is the primary—though by no means the only—source of local revenue, it is the focus of this study. Past attempts to measure taxing efforts of local governments have foundered on the inability to establish a common basis for comparing property wealth. The Department of Revenue's 1984 Sales/Assessment Ratio Study opened the way to overcome this difficulty.

Step One:

Comparable data on property wealth for each of the 140 local school systems in North Carolina was developed. Information provided by the Tax Research Division of the North Carolina Department of Revenue were helpful. The report, "Property Tax Rates and Latest Year of Revaluation for North Carolina Counties and Municipalities: Fiscal Year 1985–86," and a printout of "Valuation of Real and Tangible Personal Property, Valuations of Public Service Companies, Year of Latest Revaluation, and County-Wide Tax Rates, By Counties, for Fiscal Year 1985–86" provided most of the baseline data for the study.

Together, these reports provided data on: total valuation by county, latest year of revaluation, county-wide tax rates, and tax rates for supplemental school taxes. The North Carolina Association of County Commissioners provided information on total levies for supplemental school taxes. The Department of Public Instruction provided information on federal Impact Aid grants to school systems which help compensate for lost property tax revenue on federal land, buildings, and installations.

Counties with evaluations prior to 1984 were adjusted using sales/assessment ratios from the Department of Revenue study. Valuations for all counties except those revalued in 1985 were adjusted again using the Consumer Price Index rate of 3.77% for 1986. (Annual sales/assessment ratio studies, expected to begin in 1987–88, will provide more comparable estimates of property wealth.) Where levies for supplemental school taxes were known, weighted tax bases in those communities were calculated using the supplemental tax rate, and county valuations were adjusted. Finally, the valuations for each school unit were adjusted once more to account for valuations not shown in State data, but represented by federal Impact Aid payments. The result was the Total Adjusted Valuation Per Unit.

	County X	County Y
Year of Revaluation	1980	1985
Unadjusted Tax Rate	$0.66	$0.50
House Market Value	$100,000	$100,000
House Assessed Value	$50,000	$90,000
Assessment/Sales Ratio	0.50	0.90
Effective Tax Rate	$0.33	$0.45

Step Two:

By using Final Average Daily Membership data for 1985–86, the assessed valuation per child for each school unit was determined by dividing the Total Adjusted Valuation Per Unit by the number of children in the school system. The result was the measure of Ability to Pay shown in Table 4.

Step Three:

Using the Total Adjusted Valuation Per Child, the revenue that would be generated using the State average of combined county-wide and supplemental school effective tax rates was calculated. This represented a measure of the total revenue available to fund public schools in each school unit.

Step Four:

The five-year average of county appropriations and supplemental school taxes available for current expenses, capital outlay, and debt service for each school unit was determined. This was done for the school years 1981–82 through 1985–86, using information provided by the Controller's Office of the Department of Public Education and the State Treasurer's Office.

A five-year average was used for this reason: In this way only would it be possible to assess total school funding, including capital outlay, since that is an important local responsibility. Since capital expenditures vary from year to year, using a five-year average would provide a truer picture of school spending than focusing on a single year.

Step Five:

The Local Revenue Per Child was adjusted using per capita income data for 1984. Since per capita income is not reported for individual school units, county data was used for all units inside a given county. Adjusted Revenue Per Child in units with per capita income below the State average was adjusted downward. Revenue Per Child in units above the State average was adjusted upward.

Step Six:

The five-year average of actual appropriations was divided by the adjusted revenue per child to produce the measure of Relative Effort shown in Table 1. The Overall Ranking also shown in Table 1 is a combination of rankings for Relative Effort, Actual Effort, and Ability to Pay. Thus, a school unit ranking high in Relative and Actual Effort but low in Ability to Pay would rank near the top in the Overall Ranking. School units with low Relative Effort but high Ability to Pay would rank near the bottom.

The tables that follow describe in detail the data used to develop these rankings.

Table 1

Overall Ranking Of Local Effort To Finance Schools

The OVERALL RANKING is based on the combined values (not rankings) for three measures: Relative Effort, Ability To Pay, and Actual Effort.

VALUES for each unit were compared with the State average for that indicator.

RELATIVE EFFORT is a measure of a school unit's five-year average of actual county appropriations for current expenses, capital outlay and debt service, revenues from any supplemental school tax, and federal impact aid payments compared with its potential revenue capacity, adjusted for per capita income, to fund those appropriations.

ABILITY TO PAY is a comparison of adjusted property tax wealth per child.

ACTUAL EFFORT is a measure of the five-year average of actual county appropriations for current expense, capital outlay, and debt service.

***A Word Of Caution:** This ranking is intended only for use in comparing each school unit with the other 139 school units in the State using the measures described above. No attempt has been made to assess the adequacy of local resources to meet the educational needs of children.*

School Unit	Overall Ranking	Rank by Relative Effort	Rank by Actual Effort	Rank by Ability To Pay
Roanoke Rapids	1	1	38	130
Rocky Mount	2	3	37	138
Martin	3	2	21	100
Shelby	4	5	22	122
Durham City	5	14	4	50
Elkin	6	8	13	65
Asheville	7	11	2	35
Scotland	8	4	32	117
Thomasville	9	13	49	128
Clinton	10	7	30	107
Franklinton	11	9	26	91
Kinston	12	15	34	113
Salisbury	13	21	19	83
Albemarle	14	20	24	102
Burlington	15	24	15	77
Weldon	16	6	60	115
Rutherford	17	16	84	132
Cumberland	18	17	40	112
Greensboro	19	34	1	22
Tarboro	20	19	36	108
Statesville	21	25	18	67
Vance	22	18	109	140
Durham	23	33	5	37
Caswell	24	10	118	137
Chapel Hill	25	35	3	19
Mount Airy	26	28	42	105
Gates	27	22	89	129
Lumberton	28	12	115	131
Kings Mountain	29	29	43	96
Mooresville	30	32	56	119
Perquimans	31	23	63	111
Asheboro	32	39	25	81
Lexington	33	36	33	92
Wilson	34	41	51	110
Currituck	35	27	16	38

School Unit	Overall Ranking	Rank by Relative Effort	Rank by Actual Effort	Rank by Ability To Pay
Lenoir	36	38	70	114
Hendersonville	37	50	6	20
Buncombe	38	47	17	48
High Point	39	64	7	28
Red Springs	40	26	130	139
Hertford	41	31	71	93
Chowan	42	42	61	86
Warren	43	37	103	124
Lincoln	44	53	86	125
Monroe	45	63	45	87
Cleveland	46	48	76	101
Lee	47	62	28	55
Northampton	48	30	113	118
Guilford	49	75	10	24
Surry	50	58	80	109
Swain	51	40	72	64
Harnett	52	43	87	89
Pitt	53	59	46	56
Richmond	54	45	122	127
Goldsboro	55	54	57	60
Greene	56	51	65	70
Caldwell	57	60	74	84
Nash	58	73	85	120
Forsyth	59	84	11	23
Pasquotank	60	66	69	80
Orange	61	78	14	27
Halifax	62	44	112	116
Bertie	63	49	126	126
Franklin	64	57	98	90
Pender	65	52	47	39
Wilkes	66	69	106	121
Wake	67	94	12	25
Stanly	68	76	88	97
Edgecombe	69	70	101	106
Washington	70	67	105	98

School Unit	Overall Ranking	Rank by Relative Effort	Rank by Actual Effort	Rank by Ability To Pay
Mecklenburg	71	99	8	12
Hoke	72	46	138	136
Mitchell	73	68	90	78
New Hanover	74	81	23	32
Onslow	75	74	121	123
Robeson	76	55	135	133
Craven	77	79	68	61
Tryon	78	90	20	30
Rockingham	79	80	48	47
Fairmont	80	56	136	135
Montgomery	81	71	91	73
St. Pauls	82	61	137	134
Gaston	83	86	75	69
Sampson	84	72	108	94
Bladen	85	65	127	104
Union	86	95	93	95
Alamance	87	91	77	68
Randolph	88	88	102	103
Kannapolis	89	96	67	63
Yadkin	90	87	96	82
Hickory	91	103	44	41
Person	92	83	31	18
Granville	93	82	73	40
Davidson	94	98	111	99
Moore	95	106	35	33
Catawba	96	109	53	43
Jones	97	77	116	66
Burke	98	101	92	58
Whiteville	99	85	123	74
Eden	100	105	78	44
Anson	101	93	125	85
Wayne	102	100	104	57
Newton	103	113	64	42
Rowan	104	112	82	52
Reidsville	105	110	79	45

School Unit	Overall Ranking	Rank by Relative Effort	Rank by Actual Effort	Rank by Ability To Pay
Columbus	106	89	128	75
Cabarrus	107	114	95	62
Johnston	108	107	94	49
Camden	109	104	81	34
Hyde	110	92	29	6
Alexander	111	115	107	59
Polk	112	125	52	29
Iredell	113	116	114	72
Yancey	114	97	134	88
Haywood	115	117	59	17
West Rockingham	116	120	100	46
Jackson	117	111	83	26
Cherokee	118	102	132	71
Stokes	119	118	55	13
Henderson	120	128	54	21
Chatham	121	127	27	11
Graham	122	108	129	53
McDowell	123	121	117	51
Duplin	124	122	131	76
Dare	125	119	9	1
Madison	126	123	133	79
Ashe	127	124	120	36
Carteret	128	126	66	10
Transylvania	129	132	50	9
Macon	130	129	39	4
Washington City	131	135	97	16
Watauga	132	130	58	3
Alleghany	133	133	124	31
Davie	134	137	62	8
Brunswick	135	134	41	2
Avery	136	131	119	15
Beaufort	137	136	110	14
Tyrrell	138	138	99	5
Pamlico	139	139	140	54
Clay	140	140	139	7

Table 2

Ranking Of Five-Year School Funding Effort As A Percentage Of Income-Adjusted Local Revenue Based On State Average Of County-Wide And Supplemental Tax Rate

Table 2 is a measure of relative effort using potential revenues generated at the State average combined tax rate and adjusted for per capita income compared with average expenditures per child. This measure of relative effort was used for the Overall Ranking in Table 1.

The Statewide effective tax rate (including county-wide and supplemental school tax rates) of $0.489 was used to determine how much revenue would be available using the adjusted valuation per child in each school unit. This figure was adjusted up or down, depending on the per capita income (PCI) for the county in which each school unit was located. Available revenue for counties with per capita income above the State average was increased using the ratio of county PCI to State PCI. Revenues for counties below the State average were decreased in the same manner.

The five-year average of county appropriations for current expenses, capital outlay, and debt service was then divided by available revenues. School units were then ranked by the ratio of the five-year average to available resources.

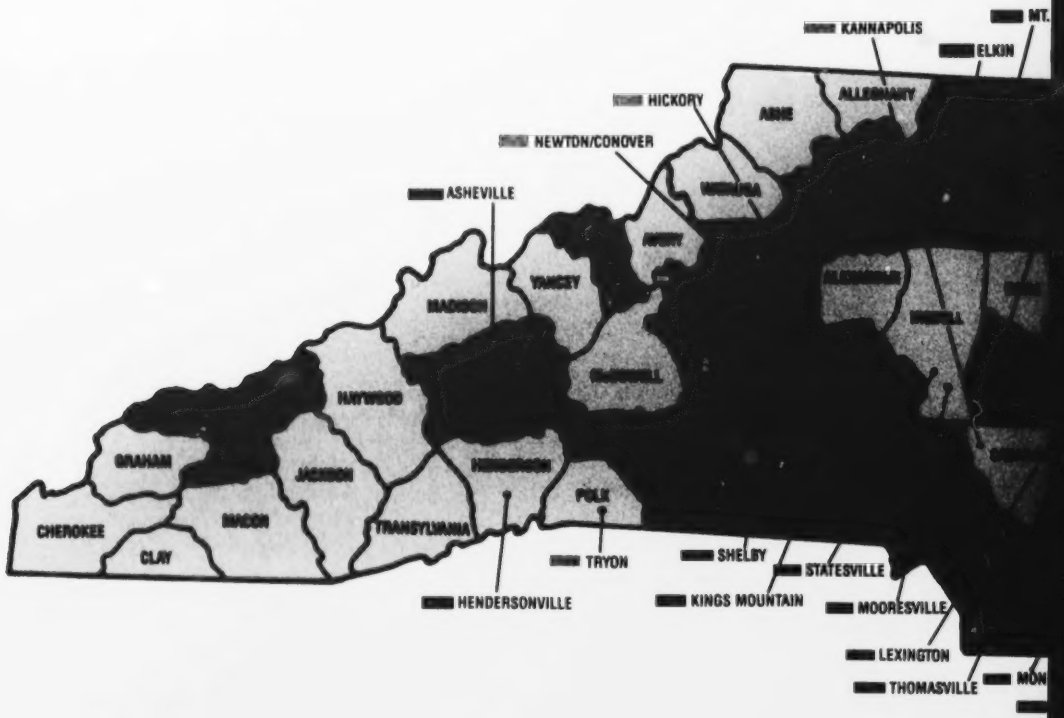
Rank	School Unit	Valuation Per Child	Average Effective Tax Rate	Average Revenue Per Child	Per Capita Income	Percent Of State Average	Adjusted Revenue Per Child	Average Spending Per Child	Percent Of Spending To Revenue	Rank By Unadjusted Revenue	Percent Of Spending To Adj. Revenue
1	Roanoke Rapids	$113,546	$0.489	$555	$7,865	72.5%	$402	$566	101.9%	3	140.6%
2	Martin	154,299	0.489	754	7,604	70.1%	529	670	88.8%	9	126.7%
3	Rocky Mount	104,487	0.489	511	11,569	106.6%	545	566	110.9%	1	104.0%
4	Scotland	144,706	0.489	708	8,662	79.8%	565	579	81.8%	15	102.5%
5	Shelby	141,548	0.489	692	9,965	91.8%	636	650	93.9%	5	102.2%
6	Weldon	145,925	0.489	714	7,865	72.5%	517	507	71.1%	32	98.1%
7	Clinton	150,574	0.489	736	8,769	80.8%	595	580	78.7%	18	97.4%
8	Elkin	182,148	0.489	891	10,206	94.0%	838	812	91.2%	6	97.0%
9	Franklinton	162,702	0.489	796	8,604	79.3%	631	610	76.7%	22	96.7%
10	Caswell	106,223	0.489	519	7,510	69.2%	359	339	65.3%	39	94.4%
11	Asheville	241,675	0.489	1,182	11,128	102.5%	1,212	1,116	94.4%	4	92.1%
12	Lumberton	112,707	0.489	551	7,312	67.4%	371	342	62.0%	45	92.0%
13	Thomasville	120,691	0.489	590	10,723	98.8%	583	533	90.3%	7	91.4%
14	Durham City	210,522	0.489	1,029	12,471	114.9%	1,183	1,072	104.2%	2	90.6%
15	Kinston	148,279	0.489	725	9,539	87.9%	637	574	79.1%	17	90.0%
16	Rutherford	112,482	0.489	550	9,630	88.7%	488	430	78.2%	19	88.2%
17	Cumberland	149,291	0.489	730	9,523	87.8%	641	561	76.9%	21	87.6%
18	Vance	98,120	0.489	480	9,157	84.4%	405	354	73.7%	26	87.4%
19	Tarboro	150,429	0.489	736	9,863	90.9%	669	570	77.5%	20	85.3%
20	Albemarle	153,197	0.489	749	10,626	97.9%	733	625	83.5%	13	85.2%
21	Salisbury	168,738	0.489	825	10,901	100.5%	829	698	84.6%	12	84.2%
22	Gates	119,506	0.489	584	9,192	84.7%	495	412	70.4%	33	83.2%
23	Perquimans	149,371	0.489	730	8,736	80.5%	588	483	66.2%	37	82.2%
24	Burlington	176,157	0.489	861	11,300	104.1%	897	735	85.4%	11	82.0%
25	Statesville	180,332	0.489	882	10,560	97.3%	858	703	79.7%	16	81.9%
26	Red Springs	103,861	0.489	508	7,312	67.4%	342	280	55.1%	58	81.8%
27	Currituck	232,997	0.489	1,139	8,576	79.0%	900	728	63.9%	41	80.8%
28	Mount Airy	150,788	0.489	737	10,206	94.0%	693	553	75.0%	23	79.8%
29	Kings Mountain	157,170	0.489	769	9,965	91.8%	706	553	72.0%	31	78.4%
30	Northampton	144,329	0.489	706	6,892	63.5%	448	347	49.1%	79	77.4%
31	Hertford	160,268	0.489	784	8,342	76.9%	602	460	58.7%	52	76.4%
32	Mooresville	143,241	0.489	700	10,560	97.3%	682	513	73.3%	27	75.3%
33	Durham	234,458	0.489	1,146	12,471	114.9%	1,317	985	85.9%	10	74.8%
34	Greensboro	266,503	0.489	1,303	13,201	121.6%	1,585	1,175	90.2%	8	74.1%
35	Chapel Hill	273,254	0.489	1,336	12,158	112.0%	1,497	1,106	82.8%	14	73.9%

Rank	School Unit	Valuation Per Child	Average Effective Tax Rate	Average Revenue Per Child	Per Capita Income	Percent Of State Average	Adjusted Revenue Per Child	Average Spending Per Child	Percent Of Spending To Revenue	Rank By Unadjusted Revenue	Percent Of Spending To Adj. Revenue
36	Lexington	$161,788	$0.489	$791	$10,723	98.8%	$782	$578	73.0%	28	73.9%
37	Warren	135,998	0.489	665	8,347	76.9%	511	375	56.5%	54	73.4%
38	Lenoir	147,201	0.489	720	9,539	87.9%	633	464	64.4%	40	73.3%
39	Asheboro	169,240	0.489	828	11,038	101.7%	842	613	74.1%	24	72.9%
40	Swain	187,799	0.489	918	7,476	68.9%	633	458	49.9%	76	72.4%
41	Wilson	149,552	0.489	731	11,025	101.6%	743	530	72.5%	30	71.4%
42	Chowan	166,261	0.489	813	9,186	84.6%	688	491	60.4%	48	71.3%
43	Harnett	163,096	0.489	797	8,179	75.4%	601	415	52.1%	66	69.1%
44	Halifax	144,824	0.489	708	7,865	72.5%	513	347	49.1%	80	67.7%
45	Richmond	127,679	0.489	624	8,585	79.1%	494	330	52.9%	63	66.9%
46	Hoke	106,681	0.489	522	6,849	63.1%	329	220	42.1%	98	66.8%
47	Buncombe	213,245	0.489	1,043	11,128	102.5%	1,069	711	68.2%	34	66.5%
48	Cleveland	153,708	0.489	752	9,965	91.8%	690	450	59.9%	49	65.2%
49	Bertie	129,511	0.489	633	8,405	77.5%	490	320	50.5%	71	65.2%
50	Hendersonville	268,148	0.489	1,311	12,238	112.8%	1,479	956	72.9%	29	64.6%
51	Greene	179,984	0.489	880	9,165	84.5%	743	479	54.5%	60	64.5%
52	Pender	225,936	0.489	1,105	8,159	75.2%	831	535	48.5%	83	64.5%
53	Lincoln	134,973	0.489	660	10,687	98.5%	650	418	63.4%	42	64.4%
54	Goldsboro	189,962	0.489	929	9,326	85.9%	798	511	55.0%	59	64.0%
55	Robeson	109,904	0.489	537	7,312	67.4%	362	232	43.1%	94	64.0%
56	Fairmont	109,771	0.489	537	7,312	67.4%	362	227	42.3%	97	62.9%
57	Franklin	162,702	0.489	796	8,604	79.3%	631	396	49.8%	77	62.8%
58	Surry	150,124	0.489	734	10,206	94.0%	690	432	58.9%	51	62.6%
59	Pitt	192,641	0.489	942	9,888	91.1%	858	537	57.0%	53	62.5%
60	Caldwell	168,508	0.489	824	9,617	88.6%	730	455	55.3%	57	62.4%
61	St. Pauls	109,771	0.489	537	7,312	67.4%	362	225	41.9%	100	62.2%
62	Lee	192,669	0.489	942	11,046	101.8%	959	592	62.9%	44	61.7%
63	Monroe	165,309	0.489	808	11,889	109.6%	886	540	66.8%	36	60.9%
64	High Point	260,551	0.489	1,274	13,201	121.6%	1,550	944	74.1%	25	60.9%
65	Bladen	152,142	0.489	744	7,591	70.0%	520	316	42.5%	96	60.8%
66	Pasquotank	170,604	0.489	834	10,094	93.0%	776	465	55.7%	55	59.9%
67	Washington	155,312	0.489	759	9,187	84.7%	643	371	48.9%	81	57.7%
68	Mitchell	172,011	0.489	841	9,204	84.8%	713	411	48.8%	82	57.6%
69	Wilkes	141,639	0.489	693	10,067	92.8%	642	369	53.3%	62	57.5%
70	Edgecombe	150,604	0.489	736	9,863	90.9%	669	380	51.6%	67	56.8%

Rank	School Unit	Valuation Per Child	Average Effective Tax Rate	Average Revenue Per Child	Per Capita Income	Percent Of State Average	Adjusted Revenue Per Child	Average Spending Per Child	Percent Of Spending To Revenue	Rank By Unadjusted Revenue	Percent Of Spending To Adj. Revenue
71	Montgomery	$179,084	$0.489	$876	$8,949	82.5%	$722	$410	46.8%	87	56.8%
72	Sampson	159,008	0.489	778	8,769	80.8%	628	356	45.8%	89	56.6%
73	Nash	142,973	0.489	699	11,569	106.6%	745	419	59.9%	50	56.2%
74	Onslow	137,538	0.489	673	9,512	87.7%	589	331	49.2%	78	56.1%
75	Guilford	265,033	0.489	1,296	13,201	121.6%	1,576	874	67.4%	35	55.4%
76	Stanly	156,789	0.489	767	10,626	97.9%	751	412	53.8%	61	54.9%
77	Jones	181,238	0.489	886	7,627	70.3%	623	340	38.4%	110	54.7%
78	Orange	262,903	0.489	1,286	12,158	112.0%	1,440	785	61.0%	46	54.5%
79	Craven	189,934	0.489	929	10,055	92.7%	861	467	50.2%	72	54.2%
80	Rockingham	217,934	0.489	1,066	10,142	93.5%	996	534	50.1%	74	53.6%
81	New Hanover	247,343	0.489	1,209	10,794	99.5%	1,203	635	52.5%	64	52.8%
82	Granville	223,753	0.489	1,094	8,592	79.2%	866	456	41.7%	102	52.6%
83	Person	274,091	0.489	1,340	8,931	82.3%	1,103	579	43.2%	93	52.5%
84	Forsyth	265,224	0.489	1,297	13,794	127.1%	1,648	848	65.4%	38	51.4%
85	Whiteville	178,248	0.489	872	7,941	73.2%	638	326	37.4%	112	51.2%
86	Gaston	180,132	0.489	881	10,925	100.7%	887	451	51.2%	68	50.9%
87	Yadkin	168,826	0.489	826	10,505	96.8%	799	397	48.1%	84	49.7%
88	Randolph	153,064	0.489	748	11,038	101.7%	761	376	50.2%	73	49.4%
89	Columbus	178,248	0.489	872	7,941	73.2%	638	313	35.9%	116	49.1%
90	Tryon	253,961	0.489	1,242	12,234	112.7%	1,400	687	55.3%	56	49.1%
91	Alamance	180,248	0.489	881	11,300	104.1%	918	450	51.0%	69	49.0%
92	Hyde	363,709	0.489	1,778	7,451	68.7%	1,221	591	33.2%	119	48.4%
93	Anson	167,817	0.489	821	8,784	80.9%	664	320	39.0%	106	48.2%
94	Wake	264,731	0.489	1,294	14,236	131.2%	1,698	814	62.9%	43	48.0%
95	Union	158,454	0.489	775	11,889	109.6%	849	406	52.4%	65	47.9%
96	Kannapolis	188,288	0.489	921	11,573	106.6%	982	470	51.0%	70	47.8%
97	Yancey	163,323	0.489	799	7,359	67.8%	542	257	32.1%	122	47.4%
98	Davidson	154,800	0.489	757	10,723	98.8%	748	351	46.4%	88	46.9%
99	Mecklenburg	317,581	0.489	1,553	14,099	129.9%	2,018	940	60.5%	47	46.6%
100	Wayne	191,922	0.489	938	9,326	85.9%	806	374	39.9%	104	46.4%
101	Burke	191,466	0.489	936	10,233	94.3%	883	408	43.6%	91	46.2%
102	Cherokee	179,935	0.489	880	7,241	66.7%	587	271	30.8%	126	46.2%
103	Hickory	221,591	0.489	1,084	11,812	108.8%	1,179	541	50.0%	75	45.9%
104	Camden	245,341	0.489	1,200	8,673	79.9%	959	432	36.0%	115	45.1%
105	Eden	217,934	0.489	1,066	10,142	93.5%	996	447	41.9%	101	44.9%

Rank	School Unit	Valuation Per Child	Average Effective Tax Rate	Average Revenue Per Child	Per Capita Income	Percent Of State Average	Adjusted Revenue Per Child	Average Spending Per Child	Percent Of Spending To Revenue	Rank By Unadjusted Revenue	Percent Of Spending To Adj. Revenue
106	Moore	$245,721	$0.489	$1,202	$11,536	106.3%	$1,277	$572	47.6%	86	44.7%
107	Johnston	211,715	0.489	1,035	9,388	86.5%	896	400	38.6%	109	44.7%
108	Graham	205,973	0.489	1,007	7,355	67.8%	683	305	30.3%	127	44.7%
109	Catawba	221,325	0.489	1,082	11,812	108.8%	1,178	520	48.1%	85	44.2%
110	Reidsville	217,934	0.489	1,066	10,142	93.5%	996	436	41.0%	103	43.8%
111	Jackson	263,220	0.489	1,287	8,470	78.1%	1,005	431	33.5%	118	42.9%
112	Rowan	206,537	0.489	1,010	10,901	100.5%	1,014	432	42.8%	95	42.6%
113	Newton	221,325	0.489	1,082	11,812	108.8%	1,178	483	44.6%	90	41.0%
114	Cabarrus	188,288	0.489	921	11,573	106.6%	982	398	43.2%	92	40.5%
115	Alexander	190,297	0.489	930	10,400	95.8%	892	360	38.7%	108	40.4%
116	Iredell	179,614	0.489	878	10,560	97.3%	855	342	38.9%	107	40.0%
117	Haywood	278,236	0.489	1,360	10,141	93.4%	1,271	508	37.3%	113	40.0%
118	Stokes	294,469	0.489	1,440	9,831	90.6%	1,304	516	35.8%	117	39.5%
119	Dare	606,434	0.489	2,965	8,692	80.1%	2,375	938	31.6%	124	39.5%
120	West Rockingham	217,934	0.489	1,066	10,142	93.5%	996	391	36.7%	114	39.2%
121	McDowell	209,542	0.489	1,025	9,188	84.7%	867	340	33.2%	120	39.2%
122	Duplin	176,470	0.489	863	8,971	82.7%	713	279	32.3%	121	39.1%
123	Madison	171,828	0.489	840	9,112	84.0%	705	269	32.1%	123	38.2%
124	Ashe	237,205	0.489	1,160	8,185	75.4%	875	331	28.6%	131	37.9%
125	Polk	258,668	0.489	1,265	12,234	112.7%	1,426	530	41.9%	99	37.2%
126	Carteret	327,828	0.489	1,603	9,095	83.8%	1,343	479	29.9%	128	35.7%
127	Chatham	320,072	0.489	1,565	11,605	106.9%	1,674	596	38.1%	111	35.6%
128	Henderson	267,469	0.489	1,308	12,238	112.8%	1,475	518	39.6%	105	35.2%
129	Macon	398,213	0.489	1,947	9,195	84.7%	1,650	562	28.9%	129	34.1%
130	Watauga	405,006	0.489	1,980	8,467	78.0%	1,545	510	25.8%	134	33.0%
131	Avery	287,074	0.489	1,404	7,917	73.0%	1,024	336	24.0%	137	32.9%
132	Transylvania	343,975	0.489	1,682	10,554	97.3%	1,636	532	31.6%	125	32.5%
133	Alleghany	252,256	0.489	1,233	8,755	80.7%	995	321	26.1%	133	32.3%
134	Brunswick	465,076	0.489	2,274	8,212	75.7%	1,721	555	24.4%	136	32.3%
135	Washington City	284,122	0.489	1,389	9,929	91.5%	1,271	396	28.5%	132	31.2%
136	Beaufort	293,994	0.489	1,438	9,187	84.7%	1,217	353	24.5%	135	29.0%
137	Davie	346,548	0.489	1,695	10,882	100.3%	1,699	488	28.8%	130	28.7%
138	Tyrrell	370,874	0.489	1,813	10,089	93.0%	1,686	396	21.8%	138	23.5%
139	Pamlico	202,184	0.489	989	9,262	85.3%	844	173	17.5%	139	20.5%
140	Clay	349,547	0.489	1,709	7,202	66.4%	1,134	207	12.1%	140	18.2%
	State Average	$209,570	$0.489	$1,025	$10,852	100.0%	$1,025	$572	55.8%	n/a	55.8%

Overall Rankings of School Systems by Quartiles



Quartile 1
Quartile 2
Quartile 3
Quartile 4

North Carolina

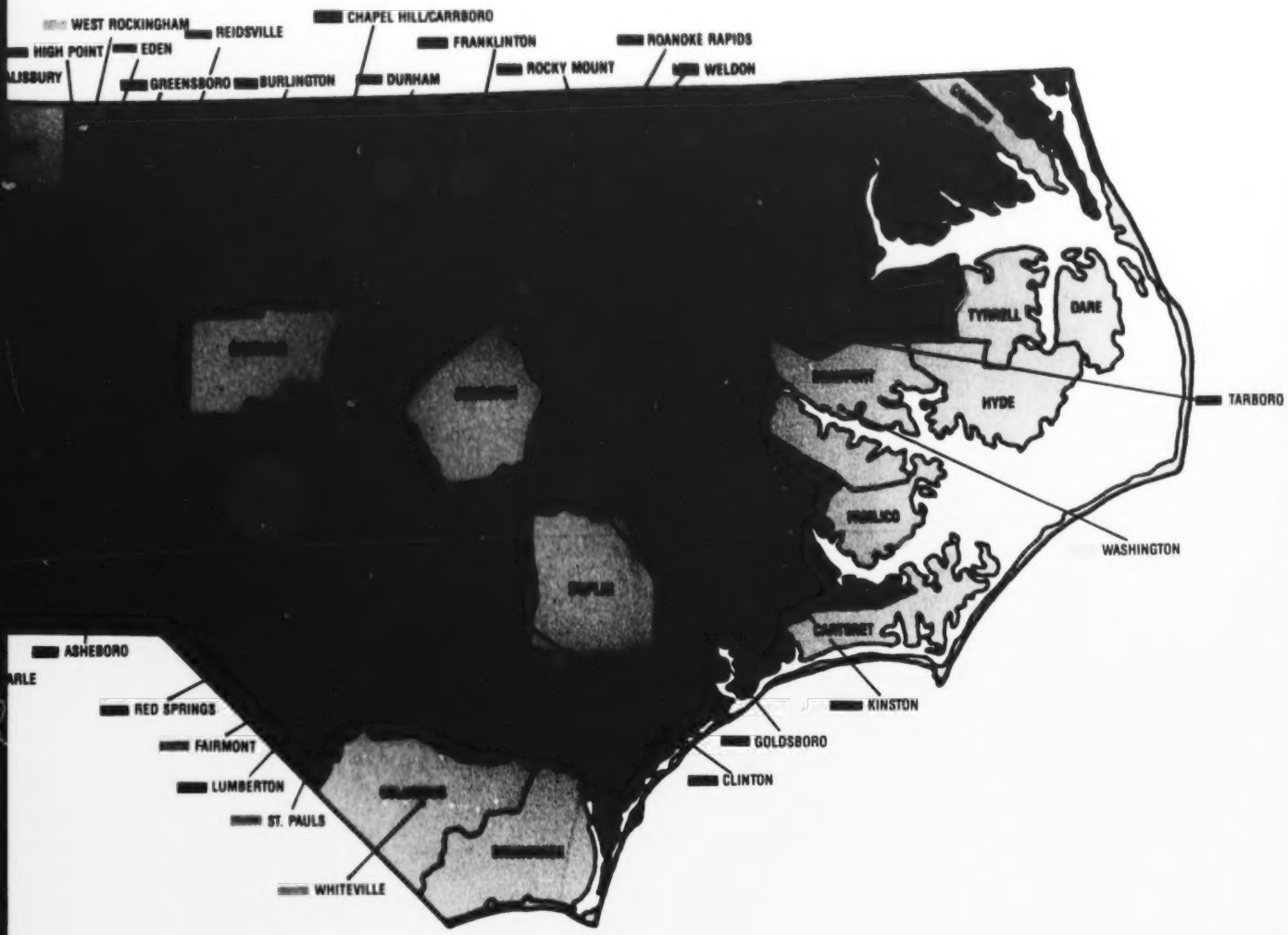

WEST ROCKINGHAM
REIDSVILLE
CHAPEL HILL/CARRBORO
HIGH POINT
EDEN
FRANKLINTON
ROANOKE RAPIDS
GREENSBORO
BURLINGTON
DURHAM
ROCKY MOUNT
WELDON
TYRRELL
DARE
HYDE
TARBORO
WASHINGTON
ASHEBORO
RED SPRINGS
FAIRMONT
LUMBERTON
ST. PAULS
WHITEVILLE
KINSTON
GOLDSBORO
CLINTON

Table 3

Summary Of State Property Tax Rates And Valuations And Revenue Per Child

Table 3 is a summary of data for the 140 city and county school units in North Carolina. Note that REVENUE PER CHILD is based on the nominal tax rate—not the effective tax rate. Thus, the revenues per child are taxes that would have been levied using the property tax rates in effect in 1985 and the estimated market value of the property in each school unit.

School Unit	Year Revalued	County Tax Rate	Supp. Tax Rate	Combined Tax Rate	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child	Revenue Per Child
Alamance	1985	$0.540		$0.540	$1,843,935,724	10,230	$180,248	$973
Burlington	1985	0.540	$0.140	0.680	1,192,054,068	6,767	176,157	1,198
Alexander	1978	0.880		0.880	917,422,707	4,821	190,297	1,675
Alleghany	1983	0.405		0.405	414,961,018	1,645	252,256	1,022
Anson	1978	0.940		0.940	835,563,215	4,979	167,817	1,577
Ashe	1983	0.570		0.570	914,661,627	3,856	237,205	1,352
Avery	1978	0.520		0.520	792,037,425	2,759	287,074	1,493
Beaufort	1978	0.470		0.470	1,289,161,558	4,385	293,994	1,382
Washington City	1978	0.470	0.050	0.520	1,109,496,530	3,905	284,122	1,477
Bertie	1984	0.660		0.660	544,852,407	4,207	129,511	855
Bladen	1983	0.620		0.620	931,414,599	6,122	152,142	943
Brunswick	1978	0.595		0.595	3,931,288,740	8,453	465,076	2,767
Buncombe	1982	0.670		0.670	4,598,843,156	21,566	213,245	1,429
Asheville	1982	0.670	0.220	0.890	1,168,258,601	4,834	241,675	2,151
Burke	1979	0.630		0.630	2,398,299,300	12,526	191,466	1,206
Cabarrus	1983	0.520		0.520	2,302,954,359	12,231	188,288	979
Kannapolis	1983	0.520		0.520	836,376,687	4,442	188,288	979
Caldwell	1981	0.600		0.600	2,086,966,220	12,385	168,508	1,011
Camden	1980	0.600		0.600	266,685,378	1,087	245,341	1,472
Carteret	1981	0.400		0.400	2,469,859,528	7,534	327,828	1,311
Caswell	1984	0.580		0.580	408,958,342	3,850	106,223	616
Catawba	1983	0.370		0.370	2,820,791,032	12,745	221,325	819
Hickory	1983	0.370		0.370	976,329,551	4,406	221,591	820
Newton	1983	0.370		0.370	628,342,545	2,839	221,325	819
Chatham	1979	0.720		0.720	1,850,977,974	5,783	320,072	2,305
Cherokee	1980	0.420		0.420	671,876,969	3,734	179,935	756
Chowan	1982	0.670		0.670	405,012,629	2,436	166,261	1,114
Clay	1978	0.690		0.690	428,894,333	1,227	349,547	2,412
Cleveland	1980	0.690		0.690	1,284,841,216	8,359	153,708	1,061
Kings Mountain	1980	0.690	0.140	0.830	628,206,686	3,997	157,170	1,305
Shelby	1980	0.690	0.200	0.890	509,147,239	3,597	141,548	1,260
Columbus	1981	0.860		0.860	1,434,894,131	8,050	178,248	1,533
Whiteville	1981	0.860		0.860	484,120,802	2,716	178,248	1,533
Craven	1978	0.800		0.800	2,580,627,278	13,587	189,934	1,519
Cumberland	1980	0.850		0.850	6,467,115,624	43,319	149,291	1,269

School Unit	Year Revalued	County Tax Rate	Supp. Tax Rate	Combined Tax Rate	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child	Revenue Per Child
Currituck	1981	$0.835		$0.835	$508,166,723	2,181	$232,997	$1,946
Dare	1983	0.590		0.590	1,527,607,078	2,519	606,434	3,578
Davidson	1981	0.460		0.460	2,459,460,569	15,888	154,800	712
Lexington	1981	0.460	$0.120	0.580	535,841,047	3,312	161,788	938
Thomasville	1981	0.460	0.130	0.590	297,987,154	2,469	120,691	712
Davie	1978	0.550		0.550	1,667,935,478	4,813	346,548	1,906
Duplin	1978	0.750		0.750	1,433,285,649	8,122	176,470	1,324
Durham	1985	0.590		0.590	3,906,768,039	16,663	234,458	1,383
Durham City	1985	0.590	0.280	0.870	1,791,962,394	8,512	210,522	1,832
Edgecombe	1985	0.590		0.590	817,178,969	5,426	150,604	889
Tarboro	1985	0.590	0.115	0.705	473,700,352	3,149	150,429	1,061
Forsyth	1984	0.545		0.545	10,190,176,713	38,421	265,224	1,445
Franklin	1982	0.840		0.840	725,489,221	4,459	162,702	1,367
Franklinton	1982	0.840		0.840	218,020,981	1,340	162,702	1,367
Gaston	1981	0.746		0.746	5,658,299,569	31,412	180,132	1,344
Gates	1985	0.770		0.770	200,770,847	1,680	119,506	920
Graham	1979	0.519		0.519	286,919,936	1,393	205,973	1,069
Granville	1978	1.060		1.060	1,481,466,490	6,621	223,753	2,372
Greene	1981	0.820		0.820	516,195,427	2,868	179,984	1,476
Guilford	1980	0.640		0.640	6,264,593,638	23,637	265,033	1,695
Greensboro	1980	0.640	0.142	0.782	5,702,890,555	21,399	266,503	2,084
High Point	1980	0.640	0.113	0.753	2,187,060,951	8,394	260,551	1,961
Halifax	1983	0.650		0.650	955,112,013	6,595	144,824	941
Roanoke Rapids	1983	0.650	0.180	0.830	296,921,942	2,615	113,546	942
Weldon	1983	0.650	0.170	0.820	187,222,114	1,283	145,925	1,197
Harnett	1980	0.890		0.890	1,885,710,531	11,562	163,096	1,452
Haywood	1980	0.690		0.690	2,178,027,913	7,828	278,236	1,920
Henderson	1982	0.465		0.465	2,248,074,647	8,405	267,469	1,244
Hendersonville	1982	0.465		0.465	405,707,320	1,513	268,148	1,247
Hertford	1979	0.840		0.840	681,941,223	4,255	160,268	1,346
Hoke	1982	0.810		0.810	529,882,408	4,967	106,681	864
Hyde	1979	0.800		0.800	361,162,756	993	363,709	2,910
Iredell	1984	0.410		0.410	1,847,330,712	10,285	179,614	736
Mooresville	1984	0.410	0.105	0.515	312,552,518	2,182	143,241	738
Statesville	1984	0.410		0.410	592,031,356	3,283	180,332	739

School Unit	Year Revalued	County Tax Rate	Supp. Tax Rate	Combined Tax Rate	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child	Revenue Per Child
Jackson	1984	$0.420		$0.420	$999,446,801	3,797	$263,220	$1,106
Johnston	1979	0.890		0.890	3,051,873,119	14,415	211,715	1,884
Jones	1982	0.510		0.510	309,917,446	1,710	181,238	924
Lee	1980	0.710		0.710	1,436,735,498	7,457	192,669	1,368
Lenoir	1981	0.580		0.580	934,282,399	6,347	147,201	854
Kinston	1981	0.580	$0.065	0.645	716,930,834	4,835	148,279	956
Lincoln	1984	0.650		0.650	1,168,459,028	8,657	134,973	877
Macon	1983	0.295		0.295	1,353,925,890	3,400	398,213	1,175
Madison	1981	0.900		0.900	478,026,301	2,782	171,828	1,546
Martin	1985	0.770		0.770	819,788,308	5,313	154,299	1,188
McDowell	1979	0.630		0.630	1,396,177,449	6,663	209,542	1,320
Mecklenburg	1983	0.635		0.635	22,837,251,295	71,910	317,581	2,017
Mitchell	1985	0.470		0.470	421,943,638	2,453	172,011	808
Montgomery	1980	0.650		0.650	768,448,807	4,291	179,084	1,164
Moore	1979	0.560		0.560	2,148,582,516	8,744	245,721	1,376
Nash	1985	0.430		0.430	1,540,249,526	10,773	142,973	615
Rocky Mount	1985	0.430	0.160	0.590	590,558,094	5,652	104,487	616
New Hanover	1983	0.680		0.680	4,708,428,551	19,036	247,343	1,682
Northampton	1980	1.050		1.050	605,026,316	4,192	144,329	1,515
Onslow	1984	0.540		0.540	2,169,246,707	15,772	137,538	743
Orange	1981	0.580		0.580	1,323,980,994	5,036	262,903	1,525
Chapel Hill	1981	0.580	0.176	0.756	1,461,908,860	5,350	273,254	2,066
Pamlico	1980	0.740		0.740	424,991,337	2,102	202,184	1,496
Pasquotank	1982	0.630		0.630	875,540,710	5,132	170,604	1,075
Pender	1979	0.940		0.940	1,049,020,846	4,643	225,936	2,124
Perquimans	1984	0.660		0.660	262,594,030	1,758	149,371	986
Person	1984	0.395		0.395	1,482,557,856	5,409	274,091	1,083
Pitt	1981	0.640		0.640	3,188,398,832	16,551	192,641	1,233
Polk	1985	0.360		0.360	379,207,415	1,466	258,668	931
Tryon	1985	0.360	0.099	0.459	146,535,604	577	253,961	1,165
Randolph	1985	0.395		0.395	2,011,568,369	13,142	153,064	605
Asheboro	1985	0.395	0.140	0.535	592,846,160	3,503	169,240	905
Richmond	1981	0.710		0.710	1,139,787,770	8,927	127,679	907
Robeson	1980	0.910		0.910	1,593,505,278	14,499	109,904	1,000
Fairmont	1980	0.910		0.910	245,119,059	2,233	109,771	999

School Unit	Year Revalued	County Tax Rate	Supp. Tax Rate	Combined Tax Rate	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child	Revenue Per Child
Lumberton	1980	$0.910	$0.160	$1.070	$476,412,965	4,227	$112,707	$1,206
Red Springs	1980	0.910	0.150	1.060	189,754,756	1,827	103,861	1,101
St. Pauls	1980	0.910		0.910	169,925,796	1,548	109,771	999
Rockingham	1979	0.760		0.760	784,561,849	3,600	217,934	1,656
Eden	1979	0.760		0.760	909,655,877	4,174	217,934	1,656
West Rockingham	1979	0.760		0.760	811,367,712	3,723	217,934	1,656
Reidsville	1979	0.760		0.760	817,687,794	3,752	217,934	1,656
Rowan	1982	0.435		0.435	2,778,952,064	13,455	206,537	898
Salisbury	1982	0.435	0.100	0.535	414,252,410	2,455	168,738	903
Rutherford	1984	0.860		0.860	1,145,971,560	10,188	112,482	967
Sampson	1979	0.830		0.830	1,053,745,475	6,627	159,008	1,320
Clinton	1979	0.830	0.230	1.060	413,475,877	2,746	150,574	1,596
Scotland	1979	0.920		0.920	1,070,966,580	7,401	144,706	1,331
Stanly	1985	0.550		0.550	1,041,394,767	6,642	156,789	862
Albemarle	1985	0.550	0.154	0.704	291,533,842	1,903	153,197	1,078
Stokes	1982	0.570		0.570	1,943,789,473	6,601	294,469	1,678
Surry	1983	0.510		0.510	1,213,001,172	8,080	150,124	766
Elkin	1983	0.510	0.160	0.670	183,240,767	1,006	182,148	1,220
Mount Airy	1983	0.510	0.120	0.630	301,576,212	2,000	150,788	950
Swain	1981	0.450		0.450	298,976,782	1,592	187,799	845
Transylvania	1979	0.790		0.790	1,416,146,797	4,117	343,975	2,717
Tyrrell	1981	0.860		0.860	280,010,144	755	370,874	3,190
Union	1984	0.580		0.580	1,912,375,579	12,069	158,454	919
Monroe	1984	0.580	0.100	0.680	499,894,522	3,024	165,309	1,124
Vance	1984	0.630		0.630	749,537,240	7,639	98,120	618
Wake	1984	0.590		0.590	15,045,976,942	56,835	264,731	1,562
Warren	1985	0.690		0.690	420,098,374	3,089	135,998	938
Washington	1981	0.660		0.660	460,033,766	2,962	155,312	1,025
Watauga	1979	0.600		0.600	1,843,181,060	4,551	405,006	2,430
Wayne	1979	0.610		0.610	2,485,581,197	12,951	191,922	1,171
Goldsboro	1979	0.610		0.610	913,718,666	4,810	189,962	1,159
Wilkes	1985	0.430		0.430	1,527,429,784	10,784	141,639	609
Wilson	1984	0.650		0.650	1,833,063,671	12,257	149,552	972
Yadkin	1983	0.510		0.510	817,456,598	4,842	168,826	861
Yancey	1984	0.420		0.420	442,116,205	2,707	163,323	686
State Average	n/a	$0.608	n/a	0.625			$209,570	$1,309
State Total					$225,348,410,351	1,075,289		

Table 4

Ranking Of Adjusted Property Valuation Per Child

Table 4 reflects the total adjusted property valuation for each school unit (as estimated for 1985-86) divided by the number of children in the school unit.

The property valuation was adjusted using the Sales/Assessment Ratio from the 1984 Department of Revenue Study, the Consumer Price Index for 1985, and data on federal impact aid payments for the 1985-86 school year.

Rank	School Unit	Year Revalued	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child
1	Dare	1983	$1,527,607,078	2,519	$606,434
2	Brunswick	1978	3,931,288,740	8,453	465,076
3	Watauga	1979	1,843,181,060	4,551	405,006
4	Macon	1983	1,353,925,890	3,400	398,213
5	Tyrrell	1981	280,010,144	755	370,874
6	Hyde	1979	361,162,756	993	363,709
7	Clay	1978	428,894,333	1,227	349,547
8	Davie	1978	1,667,935,478	4,813	346,548
9	Transylvania	1979	1,416,146,797	4,117	343,975
10	Carteret	1981	2,469,859,528	7,534	327,828
11	Chatham	1979	1,850,977,974	5,783	320,072
12	Mecklenburg	1983	22,837,251,295	71,910	317,581
13	Stokes	1982	1,943,789,473	6,601	294,469
14	Beaufort	1978	1,289,161,558	4,385	293,994
15	Avery	1978	792,037,425	2,759	287,074
16	Washington City	1978	1,109,496,530	3,905	284,122
17	Haywood	1980	2,178,027,913	7,828	278,236
18	Person	1984	1,482,557,856	5,409	274,091
19	Chapel Hill	1981	1,461,908,860	5,350	273,254
20	Hendersonville	1982	405,707,320	1,513	268,148
21	Henderson	1982	2,248,074,647	8,405	267,469
22	Greensboro	1980	5,702,890,555	21,399	266,503
23	Forsyth	1984	10,190,176,713	38,421	265,224
24	Guilford	1980	6,264,593,638	23,637	265,033
25	Wake	1984	15,045,976,942	56,835	264,731
26	Jackson	1984	999,446,801	3,797	263,220
27	Orange	1981	1,323,980,994	5,036	262,903
28	High Point	1980	2,187,060,951	8,394	260,551
29	Polk	1985	379,207,415	1,466	258,668
30	Tryon	1985	146,535,604	577	253,961
31	Alleghany	1983	414,961,018	1,645	252,256
32	New Hanover	1983	4,708,428,551	19,036	247,343
33	Moore	1979	2,148,582,516	8,744	245,721
34	Camden	1980	266,685,378	1,087	245,341
35	Asheville	1982	1,168,258,601	4,834	241,675
36	Ashe	1983	$914,661,627	3,856	$237,205
37	Durham	1985	3,906,768,039	16,663	234,458
38	Currituck	1981	508,166,723	2,181	232,997
39	Pender	1979	1,049,020,846	4,643	225,936
40	Granville	1978	1,481,466,490	6,621	223,753
41	Hickory	1983	976,329,551	4,406	221,591
42	Catawba	1983	2,820,791,032	12,745	221,325
43	Newton	1983	628,342,545	2,839	221,325
44	Eden	1979	909,655,877	4,174	217,934
45	Rockingham	1979	784,561,849	3,600	217,934
46	Reidsville	1979	817,687,794	3,752	217,934
47	W. Rockingham	1979	811,367,712	3,723	217,934
48	Buncombe	1982	4,598,843,156	21,566	213,245
49	Johnston	1979	3,051,873,119	14,415	211,715
50	Durham City	1985	1,791,962,394	8,512	210,522
51	McDowell	1979	1,396,177,449	6,663	209,542
52	Rowan	1982	2,778,952,064	13,455	206,537
53	Graham	1979	286,919,936	1,393	205,973
54	Pamlico	1980	424,991,337	2,102	202,184
55	Lee	1980	1,436,735,498	7,457	192,669
56	Pitt	1981	3,188,398,832	16,551	192,641
57	Wayne	1979	2,485,581,197	12,951	191,922
58	Burke	1979	2,398,299,300	12,526	191,466
59	Alexander	1978	917,422,707	4,821	190,297
60	Goldsboro	1979	913,718,666	4,810	189,962
61	Craven	1978	2,580,627,278	13,587	189,934
62	Cabarrus	1983	2,302,954,359	12,231	188,288
63	Kannapolis	1983	836,376,687	4,442	188,288
64	Swain	1981	298,976,782	1,592	187,799
65	Elkin	1983	183,240,767	1,006	182,148
66	Jones	1982	309,917,446	1,710	181,238
67	Statesville	1984	592,031,356	3,283	180,332
68	Alamance	1985	1,843,935,724	10,230	180,248
69	Gaston	1981	5,658,299,569	31,412	180,132
70	Greene	1981	516,195,427	2,868	179,984

Rank	School Unit	Year Revalued	Total Adjusted Valuation/Unit	1985-86 Final ADM	Valuation Per Child
71	Cherokee	1980	$671,876,969	3,734	$179,935
72	Iredell	1984	1,847,330,712	10,285	179,614
73	Montgomery	1980	768,448,807	4,291	179,084
74	Whiteville	1981	484,120,802	2,716	178,248
75	Columbus	1981	1,434,894,131	8,050	178,248
76	Duplin	1978	1,433,285,649	8,122	176,470
77	Burlington	1985	1,192,054,068	6,767	176,157
78	Mitchell	1985	421,943,638	2,453	172,011
79	Madison	1981	478,026,301	2,782	171,828
80	Pasquotank	1982	875,540,710	5,132	170,604
81	Asheboro	1985	592,846,160	3,503	169,240
82	Yadkin	1983	817,456,598	4,842	168,826
83	Salisbury	1982	414,252,410	2,455	168,738
84	Caldwell	1981	2,086,966,220	12,385	168,508
85	Anson	1978	835,563,215	4,979	167,817
86	Chowan	1982	405,012,629	2,436	166,261
87	Monroe	1984	499,894,522	3,024	165,309
88	Yancey	1984	442,116,205	2,707	163,323
89	Harnett	1980	1,885,710,531	11,562	163,096
90	Franklin	1982	725,489,221	4,459	162,702
91	Franklinton	1982	218,020,981	1,340	162,702
92	Lexington	1981	535,841,047	3,312	161,788
93	Hertford	1979	681,941,223	4,255	160,268
94	Sampson	1979	1,053,745,475	6,627	159,008
95	Union	1984	1,912,375,579	12,069	158,454
96	Kings Mountain	1980	628,206,686	3,997	157,170
97	Stanly	1985	1,041,394,767	6,642	156,789
98	Washington	1981	460,033,766	2,962	155,312
99	Davidson	1981	2,459,460,569	15,888	154,800
100	Martin	1985	819,788,308	5,313	154,299
101	Cleveland	1980	1,284,841,216	8,359	153,708
102	Albemarle	1985	291,533,842	1,903	153,197
103	Randolph	1985	2,011,568,369	13,142	153,064
104	Bladen	1983	931,414,599	6,122	152,142
105	Mount Airy	1983	301,576,212	2,000	150,788
106	Edgecombe	1985	$817,178,969	5,426	$150,604
107	Clinton	1979	413,475,877	2,746	150,574
108	Tarboro	1985	473,700,352	3,149	150,429
109	Surry	1983	1,213,001,172	8,080	150,124
110	Wilson	1984	1,833,063,671	12,257	149,552
111	Perquimans	1984	262,594,030	1,758	149,371
112	Cumberland	1980	6,467,115,624	43,319	149,291
113	Kinston	1981	716,930,834	4,835	148,279
114	Lenoir	1981	934,282,399	6,347	147,201
115	Weldon	1983	187,222,114	1,283	145,925
116	Halifax	1983	955,112,013	6,595	144,824
117	Scotland	1979	1,070,966,580	7,401	144,706
118	Northampton	1980	605,026,316	4,192	144,329
119	Mooresville	1984	312,552,518	2,182	143,241
120	Nash	1985	1,540,249,526	10,773	142,973
121	Wilkes	1985	1,527,429,784	10,784	141,639
122	Shelby	1980	509,147,239	3,597	141,548
123	Onslow	1984	2,169,246,707	15,772	137,538
124	Warren	1985	420,098,374	3,089	135,998
125	Lincoln	1984	1,168,459,028	8,657	134,973
126	Bertie	1984	544,852,407	4,207	129,511
127	Richmond	1981	1,139,787,770	8,927	127,679
128	Thomasville	1981	297,987,154	2,469	120,691
129	Gates	1985	200,770,847	1,680	119,506
130	Roanoke Rapids	1983	296,921,942	2,615	113,546
131	Lumberton	1980	476,412,965	4,227	112,707
132	Rutherford	1984	1,145,971,560	10,188	112,482
133	Robeson	1980	1,593,505,278	14,499	109,904
134	St. Pauls	1980	169,925,796	1,548	109,771
135	Fairmont	1980	245,119,059	2,233	109,771
136	Hoke	1982	529,882,408	4,967	106,681
137	Caswell	1984	408,958,342	3,850	106,223
138	Rocky Mount	1985	590,558,094	5,652	104,487
139	Red Springs	1980	189,754,756	1,827	103,861
140	Vance	1984	749,537,240	7,639	98,120
	State Average				$209,570
	State Total		$225,348,410,3511	1,075,289	

Table 5

Ranking By Effective Tax Rate

Table 5 is a ranking of effective tax rates for school units, including county-wide and supplemental school tax rates, adjusted to reflect the market value of property, rather than its assessed value.

The table shows the last year that property in each school unit was revalued, the county-wide tax rate in effect at the time, any supplemental school tax rates also in effect, the combined tax rates, and the effective tax rate.

The EFFECTIVE TAX RATE is determined by multiplying the combined tax rates by the ratio of assessed property valuation to the sales, or market value of the property. This is known as the Sales/Assessment Ratio (not shown in this table).

Rank	School Unit	Year Revalued	County Tax Rate	Supp. School Tax	Combined Tax Rate	Effective Tax Rate
1	Durham City	1985	$0.590	$0.280	$0.870	$0.870
2	Rutherford	1984	0.860		0.860	0.829
3	Gates	1985	0.770		0.770	0.770
4	Martin	1985	0.770		0.770	0.770
5	Asheville	1982	0.670	0.220	0.890	0.718
6	Tarboro	1985	0.590	0.115	0.705	0.705
7	Albemarle	1985	0.550	0.154	0.704	0.704
8	Warren	1985	0.690		0.690	0.690
9	Burlington	1985	0.540	0.140	0.680	0.680
10	Monroe	1984	0.580	0.100	0.680	0.655
11	Currituck	1981	0.835		0.835	0.654
12	Elkin	1983	0.510	0.160	0.670	0.636
13	Perquimans	1984	0.660		0.660	0.636
14	Bertie	1984	0.660		0.660	0.636
15	Wilson	1984	0.650		0.650	0.626
16	Lincoln	1984	0.650		0.650	0.626
17	Shelby	1980	0.690	0.200	0.890	0.623
18	Roanoke Rapids	1983	0.650	0.180	0.830	0.622
19	Chapel Hill	1981	0.580	0.176	0.756	0.615
20	Weldon	1983	0.650	0.170	0.820	0.615
21	Clinton	1979	0.830	0.230	1.060	0.614
22	Vance	1984	0.630		0.630	0.607
23	Northampton	1980	1.050		1.050	0.604
24	Scotland	1979	0.920		0.920	0.599
25	Mount Airy	1983	0.510	0.120	0.630	0.598
26	Greensboro	1980	0.640	0.142	0.782	0.591
27	Rocky Mount	1985	0.430	0.160	0.590	0.590
28	Edgecombe	1985	0.590		0.590	0.590
29	Durham	1985	0.590		0.590	0.590
30	New Hanover	1983	0.680		0.680	0.583
31	Kings Mountain	1980	0.690	0.140	0.830	0.581
32	Lumberton	1980	0.910	0.160	1.070	0.576
33	Red Springs	1980	0.910	0.150	1.060	0.571
34	High Point	1980	0.640	0.113	0.753	0.569
35	Wake	1984	0.590		0.590	0.569
36	Kinston	1981	$0.580	$0.065	$0.645	$0.567
37	Franklin	1982	0.840		0.840	0.563
38	Franklinton	1982	0.840		0.840	0.563
39	Union	1984	0.580		0.580	0.559
40	Caswell	1984	0.580		0.580	0.559
41	Mecklenburg	1983	0.635		0.635	0.558
42	Stanly	1985	0.550		0.550	0.550
43	Cumberland	1980	0.850		0.850	0.548
44	Buncombe	1982	0.670		0.670	0.541
45	Anson	1978	0.940		0.940	0.540
46	Alamance	1985	0.540		0.540	0.540
47	Asheboro	1985	0.395	0.140	0.535	0.535
48	Bladen	1983	0.620		0.620	0.527
49	Lee	1980	0.710		0.710	0.526
50	Forsyth	1984	0.545		0.545	0.525
51	Hoke	1982	0.810		0.810	0.520
52	Onslow	1984	0.540		0.540	0.520
53	Richmond	1981	0.710		0.710	0.520
54	Hendersonville	1982	0.465	0.250	0.715	0.517
55	Thomasville	1981	0.460	0.130	0.590	0.515
56	Lenoir	1981	0.580		0.580	0.510
57	Gaston	1981	0.746		0.746	0.508
58	Washington	1981	0.660		0.660	0.508
59	Chowan	1982	0.670		0.670	0.508
60	Lexington	1981	0.460	0.120	0.580	0.507
61	Pitt	1981	0.640		0.640	0.505
62	Dare	1983	0.590		0.590	0.504
63	Greene	1981	0.820		0.820	0.498
64	Mooresville	1984	0.410	0.105	0.515	0.496
65	St. Pauls	1980	0.910		0.910	0.490
66	Robeson	1980	0.910		0.910	0.490
67	Fairmont	1980	0.910		0.910	0.490
68	Halifax	1983	0.650		0.650	0.487
69	Surry	1983	0.510		0.510	0.484
70	Guilford	1980	0.640		0.640	0.484

Rank	School Unit	Year Revalued	County Tax Rate	Supp. School Tax	Combined Tax Rate	Effective Tax Rate
71	Cleveland	1980	0.690		0.690	0.483
72	Sampson	1979	$0.830		$0.830	$0.481
73	Hertford	1979	0.840		0.840	0.479
74	Kannapolis	1983	0.520		0.520	0.472
75	Cabarrus	1983	0.520		0.520	0.472
76	Orange	1981	0.580		0.580	0.472
77	Mitchell	1985	0.470		0.470	0.470
78	Montgomery	1980	0.650		0.650	0.470
79	Pender	1979	0.940		0.940	0.463
80	Stokes	1982	0.570		0.570	0.462
81	Salisbury	1982	0.435	$0.100	0.535	0.460
82	Tryon	1985	0.360	0.099	0.459	0.459
83	Caldwell	1981	0.600		0.600	0.443
84	Madison	1981	0.900		0.900	0.434
85	Hyde	1979	0.800		0.800	0.433
86	Yadkin	1983	0.510		0.510	0.431
87	Nash	1985	0.430		0.430	0.430
88	Wilkes	1985	0.430		0.430	0.430
89	West Rockingham	1979	0.760		0.760	0.429
90	Eden	1979	0.760		0.760	0.429
91	Rockingham	1979	0.760		0.760	0.429
92	Reidsville	1979	0.760		0.760	0.429
93	Burke	1979	0.630		0.630	0.414
94	Tyrrell	1981	0.860		0.860	0.413
95	Craven	1978	0.800		0.800	0.409
96	Pasquotank	1982	0.630		0.630	0.407
97	Yancey	1984	0.420		0.420	0.405
98	Jackson	1984	0.420		0.420	0.405
99	Pamlico	1980	0.740		0.740	0.402
100	Davidson	1981	0.460		0.460	0.402
101	Transylvania	1979	0.790		0.790	0.401
102	Iredell	1984	0.410		0.410	0.395
103	Statesville	1984	0.410		0.410	0.395
104	Randolph	1985	0.395		0.395	0.395
105	Jones	1982	0.510		0.510	0.387
106	Moore	1979	0.560		0.560	0.384
107	Duplin	1978	$0.750		$0.750	$0.381
108	Whiteville	1981	0.860		0.860	0.381
109	Columbus	1981	0.860		0.860	0.381
110	Johnston	1979	0.890		0.890	0.381
111	Person	1984	0.395		0.395	0.381
112	Harnett	1980	0.890		0.890	0.377
113	Rowan	1982	0.435		0.435	0.374
114	Granville	1978	1.060		1.060	0.373
115	Alexander	1978	0.880		0.880	0.371
116	McDowell	1979	0.630		0.630	0.360
117	Polk	1985	0.360		0.360	0.360
118	Ashe	1983	0.570		0.570	0.359
119	Catawba	1983	0.370		0.370	0.345
120	Newton	1983	0.370		0.370	0.345
121	Hickory	1983	0.370		0.370	0.345
122	Graham	1979	0.519		0.519	0.339
123	Henderson	1982	0.465		0.465	0.336
124	Brunswick	1978	0.595		0.595	0.335
125	Chatham	1979	0.720		0.720	0.333
126	Wayne	1979	0.610		0.610	0.329
127	Goldsboro	1979	0.610		0.610	0.329
128	Haywood	1980	0.690		0.690	0.316
129	Davie	1978	0.550		0.550	0.314
130	Avery	1978	0.520		0.520	0.310
131	Swain	1981	0.450		0.450	0.306
132	Alleghany	1983	0.405		0.405	0.303
133	Camden	1980	0.600		0.600	0.297
134	Carteret	1981	0.400		0.400	0.284
135	Watauga	1979	0.600		0.600	0.271
136	Macon	1983	0.295		0.295	0.271
137	Cherokee	1980	0.420		0.420	0.267
138	Washington City	1978	0.470	$0.050	0.520	0.251
139	Beaufort	1978	0.470		0.470	0.226
140	Clay	1978	0.690		0.690	0.199
	State Average	n/a	$0.608	n/a	$0.625	$0.489

Board of Directors

Mr. C. Ronald Aycock
Executive Director
N.C. Association of County Commissioners

Mr. James O. Barber
Controller
N.C. State Board of Education

Ms. Pennie Battle
President
N.C. School Boards Association

Rep. Daniel T. Blue
N.C. General Assembly

Mr. Gene Causby*
Executive Director
N.C. School Boards Association

Rep. Betsy Cochrane
N.C. General Assembly

Ms. Jeanette Council
Supervisor
Cumberland County Schools

Mr. Richard L. Daugherty*
General Manager
IBM Corporation

Mr. John N. Dornan*
Executive Director
Public School Forum of North Carolina

Mr. Jere A. Drummond
Vice President
Southern Bell Telephone Co.
Chairman
State Board of Education

Dr. Zane E. Eargle
Superintendent
Winston-Salem/Forsyth County Schools

Dr. Donald E. Ensley
Associate Professor—Community Health
East Carolina University

Rep. Bobby R. Etheridge
N.C. General Assembly

Mr. Malcolm Forde
President
N.C. Association of School Administrators

Dr. William C. Friday
President Emeritus
University of North Carolina

Sen. William D. Goldston
N.C. General Assembly

Ms. Ricki Grantmyer
President
N.C. PTA

Dr. Gladys Graves*
President
N.C. Association of Educators

Mr. Thomas W. Graves
President
N.C. Citizens for Business and Industry

Mr. Thomas B. Gray
President
N.C. Association of County Commissioners

Mr. William H. Grigg
Executive Vice President
Duke Power Company

Mr. Gerry Hancock*
Partner
Everett & Hancock

Mr. John T. Henley
President
N.C. Association of Independent Colleges and Universities

Mr. Tom Husted
Executive Director
N.C. Association of Educators

Mr. L. Vincent Lowe
President
Branch Banking & Trust Co.

Dr. John Lucas
Shaw University

Sen. William N. Martin
N.C. General Assembly

Dr. Pamela Mayer*
Associate Superintendent
Wake County Public Schools

Dr. Lee Monroe*
Senior Education Advisor to the Governor

Ms. Mary Morgan
N.C. State Board of Educators

Ms. Donna H. Oliver
National Teacher of the Year

Ms. Diane Payne
Principal
Enloe High School

Dr. A. Craig Phillips
State Superintendent
N.C. Department of Public Instruction

Sen. Anthony E. Rand*
N.C. General Assembly

Dr. J. M. Robinson*
Vice President
University of North Carolina

Mr. Raymond Sarbaugh*
Executive Director
N.C. Association of School Administrators

Gov. Robert Scott
President
N.C. Department of Community Colleges

Ms. Patricia J. Shore
Director of Government Relations—
North Carolina
R.J. Reynolds Tobacco, USA

Mr. Sherwood Smith*
Chairman and President
Carolina Power & Light Co.

Mr. William D. Snider
Retired Editor
Greensboro Daily News

Sen. Marvin Ward
N.C. General Assembly

Rep. Edward N. Warren
N.C. General Assembly

Dr. Joyce Wasdell
Elementary and Secondary Education
Advisor for the Governor

Rep. William T. Watkins*
N.C. General Assembly

Ms. Betty West
Director
Davie County Schools

Mrs. Janet Wilson
Chair
School Personnel Administration
Commission

Ms. Cynthia Zeger
N.C. Teacher of the Year

**Indicates a member of the Forum's Executive Committee*

Officers

Mr. Gerry Hancock
Chairman

Mr. John N. Dornan
President & Executive Director

Dr. Pamela Mayer
Secretary

Mr. Richard Daugherty
Treasurer

Acknowledgments

The Public School Forum wishes to acknowledge the following groups for providing information and assistance for this study:

The Fiscal Research Division of the North Carolina General Assembly

The North Carolina Association of County Commissioners

The Office of the Controller, Information Center, North Carolina Department of Public Education

The North Carolina School Boards Association

The Tax Research Division and the Ad Valorem Tax Division of the North Carolina Department of Revenue

Copyright © 1987 by the Public School
Forum of North Carolina, Inc.
117 Glenwood Avenue
Raleigh, North Carolina 27603
(919) 832-1584

Not to be reproduced without permission in writing from
the Public School Forum of North Carolina.

Additional copies of this report may be purchased from the
Public School Forum of North Carolina for $5 each.
Orders of 10 or more may be purchased for $4 each.
All orders must be accompanied by a check.

The Public School Forum of North Carolina is supported by grants from the Z. Smith Reynolds Foundation, the Mary Reynolds Babcock Foundation, the Broyhill Family Foundation, the Josephus Daniels Charitable Foundation, the Palin Foundation, the N.C. Association of School Administrators, and by an appropriation from the North Carolina General Assembly.

The Forum also has received corporate donations from the following North Carolina businesses:

Barclays American Corporation
Booke & Company
Branch Banking and Trust Company
Burlington Industries, Inc.
Carolina Freight Carriers Corporation
Carolina Power and Light Company
Duke Power Company
First Union National Bank
Food Lion, Inc.
General Electric Company
General Telephone of the South
Golden Corral Corporation
Hardee's Food Systems Inc.
Harriet & Henderson Yarns, Inc.
IBM Corporation
Jefferson Pilot Corporation
Lance, Inc.
Lowes Food Stores, Inc.
Lowe's Companies, Inc.
Martin Marietta Aggregates
McMillion/Eubanks, Inc.
NCNB Corporation/NCNB National Bank
North Carolina Natural Gas Corporation
North Carolina Power
Peoples Bank & Trust Company
Piedmont Aviation, Inc.
R.J. Reynolds Industries
Security Building Company
Southern Bell Telephone and Telegraph Company
Wachovia Corporation
Wake Stone Corporation